

FRENCH INDO-CHINA

consume in three months. In a country which had barely recovered, from the conquest and a prolonged banditry, the natives paid a higher tax than the Hindus, Malayans, Javanese, or Japanese.¹ Nor was the country's productivity improved proportionately by public works.

The land tax followed the same general trends. It was divided according to whether land belonged to natives or French, and what crops were grown upon it. No effort to classify the land seriously was made until 1910, when Cochin-China re-classified her rice-fields. By diminishing the traditional unit of measurement, the *mau*, the land tax was automatically increased by this juggling. No one thought of consulting the taxpayers: the arbitrary reigned supreme. An inelastic uniformity gripped the country's resources, as a result of the commune's life-and-death struggle with the state. Increasing the revenues became an end in itself, and not a means of developing the country's resources.

Varenne's proposal of an income tax, in 1927, was the first approach to real justice in the whole system. The Colonial Council of Cochin-China was so incensed at the suggestion that they, natives and French alike, refused even to consider the idea. They did not take seriously Varenne's assertion that the head tax, which fell alike upon all, represented a terrible sum for the poor and a ridiculous amount to the rich. The next year the government re-studied the problem. From 1913 to 1924, they found that with the *per capita* increase had come an almost equal rise in the cost of living—the growth in income averaged about 66 per cent—so that taxes are now a slightly less heavy burden than they were in 1913, though larger in amount. During the depression certain tax remissions were effected by

Governor Pagfes.
In 1935, Rabin finally succeeded in reducing some of
the indirect taxes
in Incomes over 80,000 francs—a move that
did not bring
is revenue, but which was important as
establishing a principle.

In 1873, Germany, followed by Belgium and France,
suspended the
of \$fl?et. The decreased demand sent the
price of
In 1895 India fotfowecl suit, and several years late*
and the Phffipf did likewise. By 1902 the liub-
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on the The eastiiBg loss of capital was
so great
lunettes, timid about the colony, felt
the
mm to tie graft* Donmer's rdfoon aimed to
keep the
¹ F^ Snuff « (Ifens, 1901), p.'
